THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE S.ANANDA REDDY

WRIT PETITION NO.8157 OF 2007

DATED 14-06-2007

Between:

Gowtham Residential Junior College
And another …Petitioners

And

The Commercial Tax Officer …Respondent

THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE S.ANANDA REDDY

WRIT PETITION NO.8157 OF 2007

O R D E R ***(Per the Hon'ble Sri Justice Bilal Nazki):***

Heard learned counsel for the parties.

The petitioners-Educational institutions are running hostel for providing boarding and lodging facilities to the inmates of the Educational institutions. They purchase foodstuffs from unregistered dealers and supply to the students as food and the petitioners have been assessed under Section 6-A of the Andhra Pradesh General Sales Tax Act, 1957. The case of the petitioners was that they were not liable to pay any tax. The same controversy has been considered by this Court in TRC No.144 of 2004 and batch, and this Court has allowed the TRCs by judgment, dated 09-04-2007, holding that such institutions were not liable to pay tax.

In this view of the matter, following the judgment in TRC No.144 of 2004 and batch, dated 09-04-2007, the writ petition is allowed. No order as to costs.

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(Bilal Nazki, J)

Dated 14th June, 2007

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(S.Ananda Reddy, J)

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